

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 644	Press Mis.
353	
Dated	49. 3 — 18 61.

Not to be folded or roughly handled

REVENUE DEPARTMENT.

FORT SAINT GEORGE,

19th March 1861.

No. 644.

From

J. D. BOURDILLON, Esq.,
Secretary to the Government of Fort Saint George,

To

The Secretary to the Government of India, Financial Department.

SIR,

1. I am directed, with reference to the accompanying copy of a letter* from the Officiating Sub-Treasurer at Madras, to request the orders of the Supreme Government on the questions raised by Mr. Balmain relating to the bearing of the Income Tax Act on (1) *equipment allowance* and (2) *passage money*, granted by any of the "Funds" alluded to in paragraph 1 of his letter.

* Dated 27th February 1861, No. 1,089.

2. This Government, I am to state, were at first inclined to consider disbursements of this nature to be properly liable to the tax, but subsequently doubted whether they could be fairly considered as *income*, to the recipients, in the strict sense of the term.

3. I am to add in regard to the other items referred to, viz., *loans*, and *re-payments of donation*, that orders have been passed to treat them both in the manner proposed by Mr. Balmain, viz., the former to be exempt as not being *income*, and the latter liable, because the donation when paid to the fund was exempt.

I have the honor to be,

Sir,

Your most obedient Servant,

Secretary to Government.

Exd. S. T. Augustin.

disbursements of this

644
No 644

10/10/20
P. 10/10/20

To the Secretary to the Govt of
India
Financial Dep^t

Sir,

* dated 27 Feb 1961
No-1089

I am directed, with
reference to the accompa-
nying copy of a letter
from the Officiating
Sub Treasurer at Bar-
dham, to request the or-
der of the Supreme
Govt on the questions
raised by Mr Balmain
relating to the bearing
of the Income Tax Act
on (1) Equipment allow-
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money. granted by any
of the "Funds" alluded
to in para 1 of his
letter.

2. This Government, I
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19th

19th March 1865

[Handwritten signature]

Revenue 1861 Defrmt
D^o of Gov^t for the month

to City.

To
The Secretary to the
Gov^t of India
Financial Dept^t
W^m Warren for

Liab. - Jan.

Regarding a question
raised by Mr. Calhoun
connected with a demand
for Decision of the
Government of India.

No 353.